

SELECTION CRITERIA FOR DOE FINANCING FOOTNOTE - FY 2008			
Parent Funds	Exclude Custodial Activity related to PPVEF and LLWF (fund types 5A and 5B). Exclude FT 4 (except 4A, 4U, 4R), 59, LF, LG, LH, LK		
	<u>S01FN</u>	<u>S01FN (Cont)</u>	<u>NBUDP</u>
	00050	01698-01700	02806-02812
	00100-00110	01750-01760	03005-03011
	00150-00162	01950-01954	
	00250-00261	02250-02251	<u>SF434</u>
	00300	02299-02301	00000-02850
	00350	02350	02852-04105
	00400-00403	02400	04162-04163
	00450	02450-02452	04350-ZZZZZ
	00500-00513	02500-02506	
	00550-00569	02550	<u>STF02</u>
	00590-00591	02600	01700-01899
	00650-00665	02650-02651	01901-02805
	00698-00701	02700	02807-03599
	00750	02800-02814	
	00800-00801	02851-02852	<u>STF01</u>
	00850	03000-03011	02050
	00900-00913	03150	02450
	00948	03242	04450
	01000-01007	03250-03251	<u>NBAL</u>
	01049-01054	03300-03301	00000-04105
	01095-01096	04000	04162-04163
	01100-01101	04050	04350-ZZZZZ
	01150-01152	04100-04105	
	01200-01201	04800	<u>STF39</u>
	01250-01257	04950-04955	00000-02806
	01299-01300	05000	02808-02850
	01350-01353	05050	02853-03249
	01400-01405	05200	03252-04349
	01450-01451	05250	04351-ZZZZZ
	01500	01900	
	01550-01559	04800	<u>NSPRO</u>
	01592-01600	05100	00000-04105
	01650-01652	02000	04162-04163
	01695-01696	02050 - 0251	04350-05050
	02200	02150	05200-ZZZZZ
	02221	05300-05303	<u>S01FN (cont)</u>
	05350	05350, 05400	05550 - 05552

SELECTION CRITERIA FOR DOE FINANCING FOOTNOTE - FY 2008			
	05450 – 05456	05500 - 05503	05352 - 05354
	05497 – 05499	05548	05600
	<u>STF33</u>	<u>STF33 (Cont)</u>	<u>SOR01</u>
	01103	03800	02050 - 02051
	01850-01852	03850	02150
	01900-01901	03900	02200
	01951-01954	03950	02221
	02000	04428-04429	
	02050	04450	<u>SOR02</u>
	02100	04500	01900
	02150	04550	01950
	02200	04600	02000
	02450-02452	04650	02851
	02601	04700-04701	02852
	02806-02812	04800	05100
	03251	04850	
	03301	04900	<u>SNFFN</u>
	03350		00000-01099
	03400	<u>SNFCT</u>	01101-04105
	03450	01100	04162-04163
	03500		04350- ZZZZZ
	03550		

RESOURCES USED TO FINANCE ACTIVITIES:

Resources Used to Finance Activities (Line 1100)

Obligations incurred (Line 1200)	<p>For all SGLs, Fund = S01FN</p> <p>4801, Undelivered Orders – Obligations, Unpaid (E-B) (RS)</p> <p>4802, Undelivered Orders – Obligations, Prepaid/Advanced (E-B) (RS)</p> <p>4881, Upward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Unpaid (RS)</p> <p>4882, Upward Adjustments of Prior-Year Paid Undelivered Orders – Obligations, Prepaid/Advanced (RS)</p> <p>4901, Delivered Orders – Obligations, Unpaid (E-B) (RS)</p> <p>4902, Delivered Orders – Obligations, Paid (RS)</p> <p>4981, Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid (RS)</p> <p>4982, Upward Adjustments of Prior-Year Delivered Orders – Obligations, Paid (RS)</p>
Less spending authority from offsetting collections and recoveries (Line 1500)	<p>For all SGLs, Fund = S01FN</p> <p>4221, Unfilled Customer Orders Without Advance (E-B)(RS)</p> <p>4222, Unfilled Customer Orders With Advance (E-B)(RS)</p> <p>4251, Reimbursements and Other Income Earned - Receivable (RS) (E-B) (Except FT 58)</p> <p>4252, Reimbursement and Other Income Earned - Collected (RS)</p>

SELECTION CRITERIA FOR DOE FINANCING FOOTNOTE - FY 2008	
	<p>4260, Actual Collection of "Governmental-Type" Fees (RS)</p> <p>4261, Actual Collection of Business-Type Fees (RS)</p> <p>X 4262, Actual Collection of Loan Principal (RS)</p> <p>X 4263, Actual Collection of Loan Interest (RS)</p> <p>X 4264, Actual Collection of Rent (RS)</p> <p>X 4265, Actual Collections from Sale of Foreclosed Property (RS)</p> <p>4266, Other Actual Business-Type Collections from Non Federal Sources (RS)</p> <p>4267, Other Actual Governmental-Type Collections from Non Federal Sources (RS)</p> <p>X 4271, Actual Program Fund Subsidy Collected - Definite - Current (RS)</p> <p>X 4273, Interest Collected From Treasury (RS)</p> <p>X 4275, Actual Collections from Liquidating Fund (RS)</p> <p>X 4276, Actual Collections from Financing Fund (RS)</p> <p>X 4277, Other Actual Collections - Federal (RS)</p> <p>X 4281, Actual Program Fund Subsidy Receivable - Definite - Current (E-B)</p> <p>X 4283, Interest Receivable from Treasury (E-B)</p> <p>X 4285, Receivable from Liquidating Fund (E-B)</p> <p>X 4286, Receivable from Financing Fund (E-B)</p> <p>X 4287, Other Federal Receivables (E-B)</p> <p>4871, Downward Adjustments of Prior-Year Unpaid Undelivered Orders(RS)</p> <p>4872, Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected (RS)</p> <p>4971, Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries (RS)</p> <p>4972, Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected (RS)</p> <p>X before SGL means not in STRS</p>
Less offsetting receipts (Line 1750)	<p>1010, Fund Balance with Treasury (E-B), Fund = SOR01 (RS)</p> <p>101002, Fund Balance with Treasury, SF-224 Collections, Fund = SOR02 (RS)</p> <p>101003, Fund Balance with Treasury, SF-224 Disbursements, Fund = SOR02 (RS)</p> <p>101006, Fund Balance with Treasury, PMA only, Fund = SOR02 (RS)</p> <p>10102, Fund Balance with Treasury, Obligated, Fund = SOR02 (RS)</p> <p>1310C, Accounts Receivable, Offsetting Receipts (E-B), Fund = S01FN</p> <p>1340C, Interest Receivable – Offsetting Receipts (E-B), Fund = S01FN</p> <p>1349C, Allowance for Loss on Accounts Receivable – Offsetting Receipts (E-B), Fund = S01FN</p> <p>1360C, Penalties, Fines and Administrative Fees Receivable – Offsetting Receipts (E-B), Fund = S01FN</p> <p>1369C, Allow for Loss on Penalties, Fines and Admin Fees Rec. – Offsetting Receipts (E-B), Fund = S01FN</p> <p>1612, Premium on Treasury Securities Issued by Public Debt, Fund = NBUDP (E-B)</p> <p>1613, Amortization of Discount/Premium on Treasury Securities Issued by Public Debt, Fund = NBUDP (E-B)</p> <p>163904 Contra Market Adjustment on Investments – ZCB Fund =NBUDP</p> <p>163909, Contra Account to Market Adjustment - Investments – ZCB (E-B), Fund =</p>

SELECTION CRITERIA FOR DOE FINANCING FOOTNOTE - FY 2008	
	<p>S01FN</p> <p>1990C7, Other Assets, Non-Budgetary, PMA Regulatory Assets, Offsetting Receipts, Fund = S01FN</p> <p>510001, Revenues from Goods Sold, Offsetting Receipts, Fund = S01FN</p> <p>520003, Revenues from Services Provided, Offsetting Receipts, Fund = S01FN</p> <p>5310C1, Interest Revenue, Exchange – Offsetting Receipts, Fund = S01FN</p> <p>5311C1, Interest Revenue, Investments, Exchange – Offsetting Receipts, Fund = S01FN</p> <p>532001, Penalties, Fines and Administrative Fees, Offsetting Receipts, Fund = S01FN</p> <p>5720A8, Financing Sources Transferred In Without Reimbursement, Non-budgetary Miscellaneous Receipts, Fund = 04800</p> <p>5775, Non-Budgetary Financing Sources Transferred In, Fund = S01FN</p> <p>5790C1, Other Financing Sources, Offsetting Receipts, (FT Not 5Z) Fund = 00000 – 04349 and 04351 – ZZZZZ</p> <p>5900C1, Other Revenue, Exchange, Offsetting Receipts – In DOE’s Budget, Fund = S01FN</p> <p>5900C2, Other Revenue, Exchange, Offsetting Receipts – Not in DOE’s Budget, Fund = S01FN</p> <p>5900C7, Other Revenue, Custodial, Offsetting Receipts, Fund = S01FN</p> <p>5900C8, Other Revenue, Exchange, Offsetting Receipts – Misc. receipts Returned to Treasury, Fund = S01FN</p> <p>711101, Gains on Disposition of Assets, Investments, Fund = NBUDP</p> <p>711104, GAINS ON DISPOSITION OF ASSETS, INVESTMENTS - Zero Coupon Bonds, Fund = NBUDP</p> <p>721101, Losses on Disposition of Assets, Investments, Fund = NBUDP</p> <p>721104, Losses on Disposition of Assets, Investments - Zero Coupon Bonds, Fund = NBUDP</p> <p>728004, Unrealized Holding Losses on Investments, Fund = NBUDP</p> <p>Fund = S01FN unless Fund = NBUDP</p>
Net obligations (Line 1950)	
Imputed financing from costs absorbed by others (Line 2300)	<p>5780, Imputed Financing Sources (RS)</p> <p>Fund = NBAL</p>
Change in occupational illnesses liability (Line 2320)	
OPM imputed costs (Line 2340)	
Payments made from Treasury’s Judgment Fund (Line 2360)	

SELECTION CRITERIA FOR DOE FINANCING FOOTNOTE - FY 2008	
Total imputed costs absorbed by others (Line 2380)	
Transfers-In/Out without reimbursement (Line 2400)	
Transfer of SPRO sales receipts to Treasury (Line 2420)	
Transfer of Great Plains Gasification Plant revenue sharing (Line 2440)	5720, Financing Sources Transferred In Without Reimbursement (RS) 5730, Financing Sources Transferred Out Without Reimbursement (RS) Fund = NBAL, Allottee = 60, Program Value = 1610477
All other transfers, net (Line 2460)	5720, Financing Sources Transferred In Without Reimbursement (RS), Fund = NBAL 5730, Financing Sources Transferred Out Without Reimbursement (RS) , Fund = NBAL 57550100, Nonexpenditure Financing Sources – Transfers – In, Fund = 00650 (RS) 5720, Financing Sources Transferred In Without Reimbursement, Fund = NBAL, Allottee = 60, Program Value = 1610477 5730, Financing Sources Transferred Out Without Reimbursement, Fund = NBAL, Allottee = 60, Program Value = 1610477 5745C8, Appropriated Earmarked Receipts – Transferred Out, Offsetting Receipts, Fund = 02851 (RS) 5775, Non-Budgetary Financing Sources Transferred In (RS), Fund = S01FN 5776, Non-Budgetary Financing Sources Transferred Out (RS), Fund = S01FN
Total transfer in/out, net (Line 2480)	
Nuclear Waste Fund offsetting receipts, deferred (Line 2500) (Note: This line mirrors Line 2630 on the NWF Stmt of Financing)	1310C, Accounts Receivable, Offsetting Receipts – Other Federal Agencies, Fund = 02806 – 02812 (RS) 1340C1, Interest Receivable – Offsetting Receipts, Fund = 02806 – 02812 (RS) 1360C1, Penalties, Fines and Administrative Fees Receivable, Offsetting Receipts Fund = 02806 - 02812 (RS) 163904 Contra Market Adjustment on Investments – ZCB Fund =02806-02812 (RS) 163909, Contra to Contra Market Adjustment on Investments – Zero Coupon Bonds Fund = 02806 - 02812 (RS) 163304, Amortization of Discount – Zero Coupon Bonds, Fund=02809 5900E3, Other Revenue, Deferred Revenue Adj – Exchange – In DOE’s Budget, Fund = 02800 – 02813 5900E4, Other Revenue, Deferred Revenue Adj – Exchange – Not in DOE’s Budget, Fund = 02800 – 02813, 01100
Other (Line 2700) (Note: This line to exclude Parent	579001, Other Financing Sources – Intraoffice, Fund = S01FN and 04350 (RS) 579002, Other Financing Sources – Inter-Office, Fund = S01FN (RS) 579003, Other Financing Sources, PMA/FERC, Fund = NBAL (RS)

SELECTION CRITERIA FOR DOE FINANCING FOOTNOTE - FY 2008	
Approps 89X5227, 8905227, and 89X0244 with the exception of FT=WN)	<p>579009, Other Financing Sources – All Other, Fund = NBAL, 01400, 03243 - 03249 (RS)</p> <p>5790C1, Other Financing Sources, Offsetting Receipts, Fund = S01FN and 04350 (RS)</p> <p>5900N1, Other Revenue, Nonexchange, Fund = S01FN (RS)</p> <p>718004, Unrealized Gains – Investments, Zero Coupon Bonds, Fund = NBAL (RS)</p> <p>728004, Unrealized Losses – Investments, Zero Coupon Bonds, Fund = NBAL (RS)</p> <p>7500, Distribution of Income – Dividend, Fund = NBAL</p>
Total Resources Used to Finance Activities (Line 3050)	
Resources Used to Finance Items Not Part of the Net Cost of Operations (Line 3100)	
Change in budgetary resources obligated for orders but not yet provided (Line 3200)	<p>4221, Unfilled Customer Orders Without Advance, Fund = S01FN (E-B)</p> <p>4222, Unfilled Customer Orders With Advance, Fund = S01FN (E-B)</p> <p>4252, Reimbursement and Other Income Earned – Collected, Fund = 04100 - 04105</p> <p>4255, Appropriation Trust Fund Expenditures Transfers – Collected, Fund = S01FN</p> <p>4801, Undelivered Orders – Obligations, Unpaid, Fund = S01FN (E-B)</p> <p>4802, Undelivered Orders – Prepaid/Advanced, Fund = S01FN (E-B)</p> <p>4871, Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries, Fund = S01FN</p> <p>4872, Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds, Fund = S01FN</p> <p>4881, Upward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Unpaid, Fund = S01FN</p> <p>4882, Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Prepaid/Advanced, Fund = S01FN</p>
Resources that finance the acquisition of Assets (Line 3300)	<p>1990B1-6, B-8-9, Other Assets, Budgetary, Fund = NBAL (E-B) (RS)</p> <p>1990B7, Other Assets, Budgetary, Fund = 02800-02814 (E-B) (RS)</p> <p>5720, Financing Sources Transferred In Without Reimbursement, Fund = NBAL</p> <p>572009, Financing Sources Trans. in W/O REIMB.-Non-Budgetary-All Other-NON DOE Fund 04350 (RS)</p> <p>5720A7, Financing Sources Trans. in W/O REIMB.-Non-Budgetary-Balancing, Fund = NBAL</p> <p>5720A1, Fin Sources Transferred In W/O Reimb, Non Budgetary, Inter Office, Fund = NBAL</p> <p>5720A8, Fin Sources Transferred In W/O reimb, Non Budetary, Miscellaneous Receipts, Fund = NBAL</p> <p>5730, Financing Sources Transferred Out Without Reimbursement, Fund = NBAL</p> <p>5730A1, Financing Sources Transferred Out without Reimb. – Non-Bldg – Interoffice Inv., Fund = 02300 - 02301</p> <p>5730A4, Financing Sources Trans. Out W/O Reimbursement, Non-Budgetary, Intraoffice – PP&E, Fund = NBAL</p> <p>5730A9, Financing Sources Transf. Out W/O Reimbursement, Non-Budgetary– All Other, Fund = STF33</p> <p>5730B6, Financing Sources Transferred Out without Reimb., Budg – Interoffice, Fund = 02300 – 02301, NBAL</p>

SELECTION CRITERIA FOR DOE FINANCING FOOTNOTE - FY 2008	
	<p>8802, Asset Purchases, Fund = NBAL (RS)</p> <p>8803, Purchases of Inventory and Related Property, Fund = NBAL (RS)</p> <p>8804, Purchases of Assets, Other, Fund = NBAL (RS)</p> <p>880409, Purchase of Other Assets, Fund – 02800</p>
Credit Program Collection and Receipts that Increase Liabilities and Allowances for Subsidy (Line 3400)	4271, Actual Fund Subsidy Collected , Fund = 05550 – 05559 (E-B)
Resources that fund expenses recognized in prior periods (Line 3800)	<p>680001, Future Funded Expenses, Fund = NBAL</p> <p>7400F1, Prior Period Adjustments, Funded, Restated, Fund = NBAL (RS)</p> <p>685000, Future Funded Expenses, Employer Cont to Employee Benefit Programs Field Offices = 00 – 91 or 93 – 99, Fund = NBAL</p> <p>7600, Changes in Actuarial Liability, Fund = NBAL</p>
Other resources and adjustments (Line 4050)	<p>10100000, FBWT – Opening Balances, Fund = SOR01</p> <p>101001, FBWT – Warrants (HQ Only), Fund = SOR01</p> <p>101002, FBWT – SF 224 Collections, Fund = SOR01 and SOR02</p> <p>101003, FBWT – SF 224 Disbursements, Fund = SOR02</p> <p>101006, FBWT – PMA Only, Fund = SOR02</p> <p>10102000, FBWT – Obligated, Fund = SOR02</p> <p>1310C, Accounts Receivable, Offsetting Receipts, Fund = S01FN (E-B) (RS)</p> <p>1340C, Interest Receivable – Offsetting Receipts Receipts, Fund = 03005 - 03011 (RS)</p> <p>1349C, Allowance for Doubtful Accounts, Interest Receivable – Offsetting Receipts Fund = 02806 – 02812 or 03005 – 03011 (RS)</p> <p>1369C, Allowance for Doubtful Accounts, Penalties, Fines and Administrative Fees Receivable, Offsetting Receipts, Fund = 02806 – 02812 or 03005 - 03011 (RS)</p> <p>1990C7, Other Assets, Non-Budgetary, PMA Regulatory Assets, Offsetting Receipts, Fund = S01FN (RS)</p> <p>2320, Deferred Credits – Other Federal Agencies, Fund = 05501, 05503, and 05548 (RS) (E-B)</p> <p>240000, Liability for Deposit Funds and Suspense Accounts, Fund = 03249 (RS)</p> <p>2590F1, Other Debt, Approp Capital Owed, Fund = 01402 (RS)</p> <p>2995U9, Future Funded Expenses, All Other, Fund = 02502 (E-B)</p> <p>4266, Other Actual Business Type Collections From Non-Fed Sources, Fund = 0700</p> <p>4931, Delivered Orders – Obligations, Transferred, Unpaid, Fund = S01FN</p> <p>510009, Revenue from Goods Sold, All Other, Fund = 02851 - 02852</p> <p>520002, Revenue from Services Provided, Repayment of Appropriated Capital owed to Treasury, Fund = NBAL</p> <p>52000900, Revenue From Services Provided To Others, All Other, Fund = SFT01, 0911, 02851-02852, 02450</p> <p>520900, Contra Revenue for Services Provided, Fund = NBAL</p> <p>5310E1, Interest Revenue, Exchange, Fund = NBAL</p> <p>5310E1, Interest Revenue, Exchange – All Other, Fund =-04350 (RS)</p>

SELECTION CRITERIA FOR DOE FINANCING FOOTNOTE - FY 2008	
	<p>532003, Penalties, Fines and Administrative Fees, Non-Custodial, Fund = NBAL</p> <p>5600, Donated Revenue, Fund = NBAL</p> <p>5610, Donated Revenue – Nonfinancial Resources, Fund = NBAL</p> <p>5720A8, Financing Sources Transferred In Without Reimbursement, Non-budgetary Miscellaneous Receipts, Fund = 04800 (RS)</p> <p>5730A1, Financing Sources Transferred Out Without Reimbursement – Non-Budg – Interoffice Inventory, Fund=NBAL</p> <p>5730A8, Financing Sources Transferred Out Without Reimbursement, Non-Budgetary – Miscellaneous Receipts, Fund = NSPRO</p> <p>5720A9, Financing Sources Transferred In, Fund = NBAL</p> <p>574001, Appropriated Earmarked Receipts Transferred In, Custodial, Fund = 02600</p> <p>574009, Appropriated Earmarked Receipts – Transferred-In, Fund = NBAL (RS)</p> <p>5740C8, Appropriated Earmarked Receipts – Transferred-In, Offsetting Receipts, Fund = STF39 (RS)</p> <p>5745C8, Appropriated Earmarked Receipts – Transferred-Out, Offsetting Receipts, Fund = STF39 (RS)</p> <p>5745C8, Appropriated Earmarked Receipts – Transferred-Out, Offsetting Receipts, Fund = 02851 – 02852</p> <p>5760, Expenditure Financing Sources Transfers-Out, Fund = NBAL (RS)</p> <p>5776, Non-Budgetary Financing Sources Transferred Out, Fund = S01FN</p> <p>579001 – 579002, Other Financing Sources, Fund = 02300 (RS), S01FN</p> <p>579009, Other Financing Sources, All other, Fund = NBAL</p> <p>5799, Adjustments of Appropriations Used, Fund = NBAL</p> <p>5900C3, Other Revenue, Exchange, Offsetting Receipts, Custodial Transfer from Others, Fund = S01FN (RS)</p> <p>5900C7, Other Revenues, Exchange, Offsetting Receipts – Custodial, Fund = S01FN (RS)</p> <p>5900C8, Other Revenue, Exchange, Offsetting Receipts, Fund = S01FN (RS)</p> <p>5900E1, Other Revenue, Exchange, Not in DOE's Budget, Fund = 04350 or 02806 – 02812, 03005</p> <p>5900E2, Other Revenue - Exchange, Not in DOE's Budget, Fund = NSPRO</p> <p>5900E4, Other Revenue, Deferred Revenue Adj, Not in DOE's budget, Fund=04000</p> <p>5900E8, Other Revenue, Exchange – Misc. Receipts, Fund = NBAL</p> <p>5900N1, Other Revenue, Non-Exchange, Fund = S01FN</p> <p>5909, Contra Revenue for Other Revenue, Fund = NBAL</p> <p>6400, Benefit Expense, Fund = NBAL</p> <p>64000000, Benefit Expense, Fund = 00650, Allottee = 99</p> <p>6500U, Cost of Goods Sold – Non Budget, Fund = NBAL and 02300</p> <p>6800F9, Future Funded Expenses, Deferred Costs, Fund = NBAL</p> <p>803005, PMA Adjustments, Fund = NBAL</p> <p>880205, Capital Leases, Fund = NBAL</p>
Total resources used to finance items not part of the net costs of operations (Line 4200)	

SELECTION CRITERIA FOR DOE FINANCING FOOTNOTE - FY 2008	
Net Cost Items that do Not Require or Generate Resources in the Current Period (Line 4310)	
Contractor pension and PRB plans (Line 4500)	
Contractor pension and PRB estimate changes (Line 4520)	6800U9, Future Funded Expenses, Unfunded Costs, Fund = NBAL, program value = 1721268 or 1721269
Current year pension and PRB service costs (Line 4540)	6800U2, Current year service costs for Contractor Defined Pension Plans, Fund = NBAL 6800U3, Current year service costs for Contractor Benefit Plans, Other than pensions, Fund = NBAL
Current year pension and PRB employer contributions (Line 4560)	680002, Employer Contribution to Contractor Defined Pension Programs, Fund = NBAL 680003, Employer Contribution to Contractor Post Retirement Benefit plans other than pensions, Fund = NBAL
Total pension and PRB plans (Line 4580)	
Change in unfunded environmental liability estimates (Line 4820)	680009, Future Funded Expenses, All Other 6800U9, Future Funded Expenses, Unfunded Costs Fund = NBAL, Program Values = 1721264 - 1721266
Spent nuclear fuel contingency (Line 4840)	6800U9, Future Funded Expenses, All Other Fund = SNFCT, Program = 1721277
Change in unfunded safety and health liabilities (Line 4860)	6800U9, Future Funded Expenses, Unfunded Costs Fund = NBAL, Program Value = 1721267
Change in other unfunded liabilities (Line 4880)	680009, Future Funded Expenses, All Other Fund = NBAL, Program Values = 0000000 - 1721263 and 1721267 - 1721276 and 1721278 - ZZZZZZ 680009, Future Funded Expenses, All Other Fund = SNFFN, Program = 1721277 6800U9, Future Funded Expenses, Unfunded Costs Fund = NBAL, Program Values = 0000000 - 1721263 and 1721270 - 1721276 and 1721278 - ZZZZZZ 6800U9, Future Funded Expenses, Unfunded Costs Fund = SNFFN, Program = 1721277
Depreciation of property, plant and equipment (Line 5020)	6710, Depreciation & Amortization, Fund = NBAL
Amortization of premiums and discounts on Treasury investments (Line 5040)	1613, Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt, Fund = 03005 - 03011 or 02806 - 02812 (RS) (E-B) 1623, Amortization of Premium and Discount on Securities Other Than Public Debt Securities, Fund = 03005 - 03011 or 02806 - 02812 (RS) (E-B)

SELECTION CRITERIA FOR DOE FINANCING FOOTNOTE - FY 2008	
	163304, Amort Of Discount On Treasury Securities – Zero Coupon Bonds, Fund = 02806 – 02812 (RS) (E-B)
Revaluation of Assets and Liabilities for Loans (Line 5050)	6340, Interest Expense Accrued on Liability for Loan Guarantee, Fund = 05550 - 05559
Other amortization (Line 5060)	67100900, Depreciation , Amortization and Depletion – All Other Assets Fund = NBAL
Other (Line 5080)	<p>1310D8, Accounts Receivable, Exchange Revenue, FERC, Fund = NBAL (E-B) (RS)</p> <p>1310R3, Accounts Receivable, Reimbursable – Foreign, Fund = NBAL (E-B) (RS)</p> <p>1310R5, Accounts Receivable Reimbursable – Non Fed PMA Only, Fund = NBAL (E-B) (RS)</p> <p>1310RD, Accounts Receivable Reimbursable, Fund = 00000, (E-B)</p> <p>1310RF, Accounts Receivable, Reimbursable – Non Fed, Fund = SF434 (E-B) (RS)</p> <p>1310RH, Accounts Receivable, Reimbursable – Non Fed, Fund = SF434 (E-B) (RS)</p> <p>1319D8, Allowance for Loss on Accounts Receivable, Exch Rev, FERC, Fund = NBAL (E-B) (RS)</p> <p>1319R2, Allowance for Loss on Accounts Receivable, Reimbursable – Domestic, Fund = NBAL (E-B) (RS)</p> <p>1319R3, Allowance for Loss on Accounts Receivable, Reimbursable – Foreign, Fund = NBAL (E-B) (RS)</p> <p>1340, Interest Receivable, Fund = STF02 (E-B) (RS)</p> <p>1349, Allowance for Loss on Interest, Fund = NBAL (E-B) (RS)</p> <p>1612, Premium on Treasury Securities Issued by Public Debt, Fund = 03005 – 03011 (RS)</p> <p>161202, Premium On Treasury Securities Issued By Public Debt – Notes, Fund = 02806 – 02812 (RS)</p> <p>5610, Donated Revenue, Fund = NBAL (RS)</p> <p>6720 , Bad Debt Expense, Fund = 00000 – 02299 or 02301 - ZZZZZ</p> <p>6190, Contra Bad Debt Expense – Incurred for Others, Fund = NBAL</p> <p>6310, Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank, Fund = NBAL and Field Office = 95</p> <p>6330, Other Interest Expenses, Fund = NBAL and Field Office = 93 – 94 or 96</p> <p>650001, Cost of Goods Sold – Net Billing and Bill Crediting Adjustment, Fund = NBAL</p> <p>650003, Costs of Goods Sold – SPRO, Fund = NBAL</p> <p>6500F0, Costs of Goods Sold – Budgeted, Fund = 00450</p> <p>6610, Cost Capitalization Offset, Fund = NBAL</p> <p>679001, Other Costs Not Requiring Budgetary Resources , Fund = NBAL</p> <p>679002, Other Expenses Not Requiring Budgetary Resources - Nuclear Material Non-Fund Costs, Fund = NBAL and Field Office = 00 – 94 or 95 or 96 - ZZ (RS)</p> <p>679003, Other Expenses not Requiring Budgetary Resources, SPRO Oil, Fund = NBAL</p> <p>679004, Other Expenses not Requiring Budgetary Resources, AFUDC, Fund =</p>

SELECTION CRITERIA FOR DOE FINANCING FOOTNOTE - FY 2008	
	<p>NBAL, Allottee = 95</p> <p>679005, Other Expenses not Requiring Budgetary Resources, Capitalization Adjustment , Fund = NBAL, Allottee = 95</p> <p>679006 – 6790zz, Other Expenses not Requiring Budgetary Resources, Fund = NBAL</p> <p>679009, Other Expenses Not Requiring Budgetary Resources, All Other, Fund = NBAL</p> <p>7110, Gains on Disposition of Assets, Fund = NSPRO</p> <p>7210, Losses on Disposition of Assets – Other, Fund = 00000 – 03004 or 03012 - ZZZZZ</p> <p>7190, Other Gains, Fund = NBAL</p> <p>7290, Other Losses, Fund = NBAL</p> <p>7300, Extraordinary Items, Fund = 00000 – 02805 or 02813 – 03004 or 03012 - ZZZZZ</p>
Total net cost of items that do not require or Generate resources (Line 6000)	
Net Cost of Operations (Line 6500)	